

Exhibit N



William L. Daly | Deputy Commissioner

September 20, 2007

VIA FACSIMILE & OVERNIGHT DELIVERY

Steve Mills
President and COO
MSG Sports
Madison Square Garden
Two Pennsylvania Plaza
New York, NY 10121-0091

Dear Steve:

I am writing to follow up on the numerous discussions, including our respective working groups' meetings and phone calls over the past number of weeks, on the subject of Club website migration. As Keith Ritter and Robert Hawkins made clear to Scott Richman and Marc Schoenfeld, and as I confirmed in the voicemail I left for you on Monday afternoon, we have concluded that there is no acceptable justification for excusing the Rangers from their obligation to comply with League Rules by proceeding immediately to migrate the Rangers' website to the League's common platform.

We are again requesting that you provide NHL ICE the information and materials needed to complete the migration of the Rangers' website. We also ask that you transfer to the League the domain name registration for newyorkrangers.com, as well as any "newyorkrangers" domain name registrations with other extensions (e.g., ".net", ".org", ".us"). Providing this information and these materials is not a particularly time-consuming endeavor, but this needs to be done promptly.

NHL ICE intends to launch the Rangers' website on the common League platform on September 28 (with or without your cooperation). Of course, the website will be a much better site and will provide for a much better fan experience if the Club cooperates in helping us to program the site. We sincerely hope you will participate, as our 29 other Clubs have already, and as League Rules require.

Please be advised that if the Rangers' current site (newyorkrangers.com) or any successor Rangers' site continues to operate outside of the common League platform after September 28, the Rangers will be deemed to be in violation of League Rules. Specifically, the Rangers will be in violation of the Internet Regulations promulgated by the League, in accordance with the authority granted by the Board of Governors, as well as the June 21, 2006 Board of Governors Resolution adopting the recommendations of the Media Committee, which included the requirement that all Club websites operate on a common League platform (a copy of such Resolution is attached hereto).

National Hockey League

1751 Avenue of the Americas New York, NY 10019-6399

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Without waiving any of the NHL's rights at law or equity, in addition I have no choice but to put you on notice that, effective beginning September 28, for each day on which your organization operates a Rangers' website outside the common League platform, the organization will be fined a total of \$100,000, payable on a rolling one week basis (e.g., the fine for September 29 will be due for payment by no later than October 6, and so on). In the event the Rangers organization fails to pay the fine(s) directly by the prescribed dates, the amounts will be withheld from future League-wide payments or distributions normally owing to the Club.

Obviously, we invite you to contact us at the earliest opportunity to further discuss these very serious matters.

Sincerely,

A handwritten signature in black ink that reads "William L. Daly". The signature is written in a cursive, flowing style with a large initial "W" and a stylized "D".

William L. Daly

Attachment

cc: Gary Beuman